

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 21, 2004

Minutes Approved by Board on March 23, 2004

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 21, 2004, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

William Wayne Hall, Chairman, CPA
Jane Freeman Phillips, Vice Chairman, CPA
Ben M. Bennett, RPA
William S. Lamb, CPA
Donald R. Roland, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Jackie Turner, Deputy Director, Enforcement Section
Billy Dunford, Area Supervisor, Enforcement Section
Harry Miller, Agent, Enforcement Section
Leslie D. Moore, Agent, Enforcement Section
Norma J. Ogle, Executive Director, Georgia Association of Public Accountants (GAPA)
Brian Brewton, President, Georgia Association of Public Accountants (GAPA)

Chairman Hall established a quorum was present at 9:30 a.m. and called the meeting to order.

The Board held a public hearing at 9:35 a.m. regarding adoption of the proposed amendments to Chapter 20-3-.08(1)(c) of the Georgia State Board of Accountancy. No written comments were received and no interested parties attended the hearing. The public hearing was adjourned at 9:50 a.m. The Board meeting was reconvened at 9:50 a.m. by Chairman Hall. Mr. Skinner made a motion to adopt the proposed amendments to Chapter 20-3-.08(1)(c). Mr. Roland seconded the motion. Members Hall, Bennett, Lamb, Phillips, Roland, and Skinner voted to adopt the rules as posted. (See Attachment #1.)

Mr. Roland made a motion to **approve** the minutes of the December 11, 2003 meeting as corrected. Ms. Phillips seconded the motion. The motion carried unanimously.

Mr. Bennett made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Roland seconded the motion. Voting in favor of the motion were those members present who included Board Members Bennett, Hall, Lamb, Phillips, Roland, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

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Ms. Phillips made a motion to **approve** the following licensure applications that met certification requirements. Mr. Roland seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Lucy Welborn Cartledge	Examination	CPA023903
Mike Scott Chamlee	Examination	CPA023904
Mark D. Christman	Examination	CPA023905
Peter Ashley Clayton	Examination	CPA023906
Rick Francis Cohan	Examination	CPA023907
Galina D. Dimitrova	Examination	CPA023908
Jennifer S. Engel	Examination	CPA023909
Tammy L. Finley	Examination	CPA023910
Nancy Billingsley Furr	Examination	CPA023911
Michael G. Gibson	Examination	CPA023912
Shaun Michael Goldfarb	Examination	CPA023913
Ronald Lee Gurley	Examination	CPA023914
Jonathan Osee Harper	Examination	CPA023915
Valerie Leigh Holmes	Examination	CPA023916
Michael Frederick Joyner	Examination	CPA023917
Sergei Dmitrievich Kovalev	Examination	CPA023918
Angela Raytanya Lewis	Examination	CPA023919
Jacobus Johannes Murray	Examination	CPA023920
Amy Smart Oneacre	Examination	CPA023921
Daniel Kevin Parfitt	Examination	CPA023922
Anjana V. Patel	Examination	CPA023923
Justine S. Patrick	Examination	CPA023924
Amy Christine Robbins	Examination	CPA023925
William Perry Rountree, Jr.	Examination	CPA023926
Brian William Smith	Examination	CPA023927
Bret Alan Tyler	Examination	CPA023928
Sy-Miau Chen Vines	Examination	CPA023929
Jennifer Lyn Watkins	Examination	CPA023930
Gwendolyn C. Witherell	Examination	CPA023931
Philip Allen Wright	Examination	CPA023932
L. Gordon Baines, Jr.	Reciprocity	CPA023933
David Lee Barker	Reciprocity	CPA023934
Amy Katherine Boohaker	Reciprocity	CPA023935
Patrick James Brady	Reciprocity	CPA023936
Ellen M. Brett	Reciprocity	CPA023937
Donna S. Brown	Reciprocity	CPA023938
Jeffrey Alan Brubeck	Reciprocity	CPA023939
Gregg T. Cheshier	Reciprocity	CPA023940

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Danny Lynn Cunningham	Reciprocity	CPA023941
Vicki Foster Davis	Reciprocity	CPA023942
Kenneth Cason Dewitt	Reciprocity	CPA023943
Raiford G. Dyer, Jr.	Reciprocity	CPA023944
Anthony Wayne Enlow	Reciprocity	CPA023945
Amanda Alewine Gambrell	Reciprocity	CPA023946
Jon Phillip Gaston	Reciprocity	CPA023947
Roger D. Greenup	Reciprocity	CPA023948
Steven Charles Gullatt	Reciprocity	CPA023949
Ty Jordan	Reciprocity	CPA023950
Hoon Gyu Kang	Reciprocity	CPA023951
Mary Beth Kirkhoff	Reciprocity	CPA023952
Kristy Kyunghi Mondok	Reciprocity	CPA023953
Ashraf Sara Moore	Reciprocity	CPA023954
Janice E. Myers	Reciprocity	CPA023955
Jeffery Craig Patrick	Reciprocity	CPA023056
Kevin Francis Reilly	Reciprocity	CPA023957
Joseph Barry Tidwell	Reciprocity	CPA023958
Ross Scott Waldman	Reciprocity	CPA023959
Janie Whitener	Reciprocity	CPA023960
Tiffany D. Willis	Reciprocity	CPA023961
John Robert Wise	Reciprocity	CPA023962
Davin Wayne Williams	Reciprocity	CPA023963
David William Ziegler	Reciprocity	CPA023964
Jennifer L. Zody	Reciprocity	CPA023965
Chianeva Tarella George	Examination	CPA023966

The following applicants provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Timothy D. Young: After considering additional information provided, Mr. Bennett made a motion to reaffirm the previous decision to **disapprove** his application. Ms. Phillips seconded the motion. The motion carried unanimously.

Mark Wade Chapmon: After considering additional information provided, Mr. Bennett made a motion to reaffirm the previous decision to **disapprove** his application. Mr. Roland seconded the motion. The motion carried unanimously.

Aleksandra Tomala: After considering additional information provided, Mr. Roland made a motion to reaffirm the previous decision to **disapprove** her application. Mr. Bennett seconded the motion. The motion carried unanimously.

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The Board considered the following applications, examination correspondence, and items of information:

Convictions: The Board reviewed documents relating to applications for renewal from applicants who answered “yes” to the conviction/sanction question. Mr. Bennett made a motion to **approve** the recommendations of the Board. Ms. Phillips seconded the motion. The motion carried unanimously.

Renewals: The Board reviewed documents relating to applications for renewal from applicants who answered “yes” to the question on whether any disciplinary action had been taken against them by any state board or any other regulatory board. Mr. Skinner made a motion to **approve** the recommendations of the Board. Mr. Bennett seconded the motion. The motion carried unanimously.

Requests: The Board reviewed written requests regarding waiver of the 20 minimum hours per year or extension of time to complete Continuing Professional Education (CPE) requirements. Mr. Roland made a motion to **approve** the recommendations of the Board. Ms. Phillips seconded the motion. The motion carried unanimously.

Ambrose Valentino Brown: Disapproved his request for waiver of the 16 hours of Auditing and Accounting (A&A) CPE requirements during 2002-2003 for the renewal period 2004-2005. An extension of six (6) months to June 30, 2004, was granted for him to complete the requirements and submit documentation of the required 16 hours of A&A.

Erica Monique Clark: Approved her request for an extension of time to complete the 2002-2003 CPE requirements for the renewal period 2004-2005. An extension of six (6) months to June 30, 2004, was granted at which time she must submit documentation of having earned the 80 hours of CPE in order to maintain a current permit through December 31, 2005.

Daniel Patrick Glennon: Approved his request for a waiver of the rule requiring a minimum of 20 hours of CPE.

Kathryn Julie Holahan: Approved her request for an extension of time to complete the 2002-2003 CPE requirements for the renewal period 2004-2005. An extension of six (6) months to June 30, 2004, was granted for her to complete the requirements and submit documentation of the required 16 hours of A&A. The 16 hours of CPE cannot be used towards the December 31, 2005 renewal period.

Robert A. Martinez: Approved his request for an extension of time in which to complete the 2002-2003 CPE requirements for the renewal period 2004-2005. An extension of six (6) months to June 30, 2004, was granted for him to complete the requirements and submit documentation of having earned the required 80 hours (with 20% in A&A). The 80 hours of CPE cannot be used towards the December 31, 2005 renewal period.

Patrick T. Olofindayo: Approved his request for an extension of time to complete the 2002-2003 CPE requirements for the renewal period 2004-2005. An extension of six (6) months to June 30, 2004, was granted for him to complete the requirements and submit documentation of

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the required 16 hours of A&A. The 16 hours of CPE cannot be used towards the December 31, 2005 renewal period.

Diane Stephens: Approved her request for an extension of time in which to complete the 2002-2003 CPE requirements for the renewal period 2004-2005. An extension of six (6) months to June 30, 2004, was granted for her to complete the requirements and submit documentation of having earned the required 80 hours (with 20% in A&A). The 80 hours of CPE cannot be used towards the December 31, 2005 renewal period. Also, she was advised that she is required to obtain a minimum of 20 hours of the 80 hours of CPE in each year - Board Rule 20-11-.02(1).

Joseph Erik Strickler: The Board reviewed a written request regarding a waiver of the 2002-2003 Continuing Professional Education (CPE) requirements for the renewal period 2004-2005. Mr. Skinner made a motion to **disapprove** the request. Mr. Bennett seconded the motion. The motion carried unanimously.

Evelyn Teague: Approved her request for an extension of time until September 30, 2004, to complete the 2002-2003 CPE requirements. She must submit documentation of having completed all of the CPE requirements by September 30, 2004, for the renewal period 2004-2005.

John Zimmermann: Approved his request for an extension of time in which to complete the 2002-2003 CPE requirements for the renewal period 2004-2005. An extension of six (6) months to June 30, 2004, was granted for him to complete the requirements and submit documentation of having earned the required 80 hours (with 20% in A&A). The 80 hours of CPE cannot be used towards the December 31, 2005 renewal period.

Investigative Report:

The Board heard a report from the Enforcement Committee and Investigative Section staff. Mr. Skinner made a motion to approve the recommendations and the following enforcement actions. Mr. Bennett seconded the motion. The motion carried unanimously.

22019900029/ACCT9929: Close the case.

ACCT22010000070: Release requested applications to the U.S. Attorney and request final disposition on the resolution of case.

22010000121/ACCT01121: Refer to Legal Services for \$500.00 fine per violation (total of \$5,500 for 11 violations). Case remains open until fines are paid.

ACCT020155: Refer to Legal Services for a Consent Order and place licensee on probation for one (1) year.

ACCT030039: Close the case. (Flag the record and send letter of concern.)

ACCT030049: Forward to Attorney General's Office for Voluntary Cease and Desist Order.

ACCT040012/ACCT020150: Revocation of license based on discreditable acts and fraud. Flag file and refuse to renew licensee until the outcome of the investigation based on O.C.G.A. 43-3-28.

Vernon Roberts: Accepted a Voluntary Cease and Desist Order signed by Mr. Roberts and voted to close the case.

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James Allen Seymour: Licensee is in compliance with the provisions of the Consent Order No. 2002-0157 docketed on January 30, 2002, and the Board voted to change the status of his license from Probation to Active.

Correspondence and Items of Information:

The Board reviewed correspondence and information that did not require a vote or action.

The Board reviewed the Committee Organization Chart. Current Committee Assignments were extended through 2004 (see Attachment #2).

The Board reviewed two (2) requests for approval to become foreign credential evaluators for Georgia. Presently, there are three (3) evaluators and after further discussion, Ms. Phillips made a motion to **disapprove** the requests. Mr. Skinner seconded the motion. The motion carried unanimously.

The Board reviewed information on the NASBA pilot program for U.S. Accountancy Licensee Database (ALD). Mr. Skinner made a motion to approve the program with the guidelines specified by Ms. Ridley. Ms. Phillips seconded the motion. The motion carried unanimously.

Mr. Roland requested a letter be written endorsing Ms. Diane Rubin as Vice Chairman of National Association of State Boards of Accountancy (NASBA). Ms. Ridley will prepare the Board's nomination letter.

Executive Director's Report:

The Executive Director updated the Board on various topics of interest including a status report on the following items:

- Computer Based Test (CBT) Link on the Accountancy Board website
- Final clearance of Georgia Prometric sites effective July 2003 by NASBA.
- NASBA approved the scholarship requests for the Board Attorney and Executive Director to attend the February meeting in Savannah, Georgia.
- Roster of actual grades from the November test. Expected date of arrival to Board members and office is late January.
- November 2003 Uniform CPA Examination Advisory Grade Report received.
- CPACE contract for CBT is in progress of finalization.
- Update on renewals (late renewal period began January 1, 2004).

Propose To Adopt Rule 20-3-.04(2)(a):

At its meeting on January 21, 2004, the Accountancy Board voted to post 20-3-.04(2)(a). The Board discussed revisions to its rules and considered modifications to Rule 20-3-.04(2)(a). Mr. Skinner made a motion to propose adoption of these rules and to post and hold a public hearing to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the

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formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy. Mr. Bennett seconded the motion. The motion carried unanimously.

(Addendum: At the time, the next Board meeting was March 17, 2004. Subsequently the next meeting was changed to March 23, 2004.)

Other Business:

There was no further business and the meeting was adjourned at 1:00 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

William W. Hall

Chairman

Mollie L. Fleeman

Mollie L. Fleeman
Division Director

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Attachment #1

January 21, 2004

Accountancy Board Minutes

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.08**

20-3-.08 Application for CPA Certificate. Amended.

Rule 20-3-.08 (1)(c) is repealed and a new rule of the same number is proposed for adoption.

Purpose: Specification of required number of accounting hours and related business courses for a CPA certificate.

Main Features: Establishment of minimum hours of education for a CPA certificate.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY PERMITS—
REGISTERED PUBLIC ACCOUNTANTS. AMENDED 20-3-.08 (1)(c)**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-3-.08(1)(c) Application for CPA Certificate. Amended.

(1) Upon passing all parts of the examination prescribed in Rule 20-3-.04, a candidate believing himself to be otherwise qualified may apply for a certificate as a certified public accountant. The application form is obtainable from the Office of the Board. Said candidate shall demonstrate to the satisfaction of the Board that said candidate has:

(a) Attained the age of 18;

(b) Good moral character (for the purposes of this rule, "good moral character" means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude);

(c) Presented to the Board evidence that the candidate has received a baccalaureate degree or completed the requirements therefore, conferred by a college or university accredited by a national or regional accrediting organization recognized by the Board, with a concentration in accounting or what the board determines to be the substantial equivalent of an accounting concentration, or with a nonaccounting concentration supplemented by what the Board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration; and after January 1, 1998, any person who has not previously sat for the uniform written examination for the certificate of certified public accountant must have completed a total of 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the board.

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The total educational program shall include an undergraduate accounting concentration as defined by the board or what the Board determines to be the substantial equivalent of an undergraduate accounting concentration and related courses in other areas of business administration or the substantial equivalent of the foregoing. An applicant who has completed 45 quarter hours or 30 semester hours in accounting subjects above the elementary level and 35 quarter hours or 24 semester hours in general business subjects at a four year accredited college or university which offers a baccalaureate degree will be deemed to have satisfied the accounting concentration and related business course requirements.

O.C.G.A. §§43-1-7, 43-3-5, 43-3-6, and 43-3-7

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Attachment #2

January 21, 2004

Accountancy Board Minutes

Committees of the Board are assigned to divide responsibilities among Board members and to facilitate the administration of the Public Accountancy Act. All Board members are asked to serve informally on all committees so that chairpersons may call on any member for assistance and advice. No member should act for or speak for the Board without authorization of the Board.

All correspondence should be reviewed by the Executive Director or the Board Chairman. The Chairman and the Executive Director are authorized by the Board to deal with routine matters. The Chairman, or Committee Chairman, and the Executive Director should decide what matters may be referred to other parties such as the Joint Secretary of the Examining Boards, the Investigative Division or the Attorney General. When a matter is referred to a Board member or committee chairman, that member should, after consideration, present the matter to the Board at its next meeting with a summary of facts, a reference to the applicable section of the law and/or regulations and a recommended course of action.

Current committee assignments follow. The first member named is the chair of the respective committee.

1. **Applications for Licensure Committee —**
Public Accounting: William Wayne Hall, Jane Freeman Phillips and other Board Members
Industry/Government: Ben M. Bennett, Michael W. Skinner and other Board Members
Applications for examination and certification, including matters relating to education, work experience and issuance of original and reciprocal certificates. This committee provides important experience for Board members. All Board members are requested to participate on this committee when possible.
2. **Examinations —Donald Roland, William S. Lamb, Michael W. Skinner**
All matters relating to administration of examinations, grade reporting, statistical information and communication with the NASBA Examination Review Board.
3. **Enforcement—William Wayne Hall, Donald Roland**
Coordination of complaints and investigations; all correspondence relating to unauthorized practice by unlicensed persons and unethical or substandard practice by licensees.
4. **License Renewals/CPE—William S. Lamb, Jane Freeman Phillips, Isaac Culver**
Renewal of individual or firm licensees, continuing professional education requirements, reinstatement of licenses.
5. **Legislation—William S. Lamb, Ben M. Bennett, Isaac Culver, Michael Skinner**
Interpretation of applicable laws and rules and proposals for changes in the law or rules. Includes communication with legislators and governmental officials.
6. **Peer Review Requirements Committee—William S. Lamb, Ben M. Bennett**
Provide direction and make recommendations to the board for implementing the mandatory peer review requirements and approved programs.

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now William W. Hall, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On January 21, 2004 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

William W. Hall

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 5th day of May, 2004

Marie S. Urquhart

Notary Public